

18-113 MACRA

We have completed our audit of the Medicare Access and CHIP Reauthorization Act (MACRA). This audit was performed at the request of the UTHealth Audit Committee and was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

BACKGROUND

MACRA is legislation that requires the implementation of an incentive program, referred to as the Quality Payment Program. This program rewards value and outcomes in one of two ways: Merit-based Incentive Payments System (MIPS) and the Advanced Alternative Payment Models (APMS). UT Physicians participates using the MIPS method. The MIPS performance year begins on January 1 and ends on December 31 each year. Program participants must report the data collected during one calendar year by March 31 of the following calendar year. Performance is measured through the data clinicians report in four areas: Quality, Improvement Activities, Promoting Interoperability and Cost. The data submitted for these four performance categories make up a final score, which determines the percentage of the incentive payment adjustment.

OBJECTIVE

The objective of this audit was a review of preparedness for Medicare Access and CHIP Reauthorization Act requirements.

SCOPE PERIOD

The scope period was the 2017 Submission year.

METHODOLOGY

The following procedures were performed using the Centers for Medicare and Medicaid Services and the Texas Medical Association guidelines:

- Obtained and reviewed the listing of all Taxpayer Identification Numbers along with their respective Eligible Clinicians. Verified the supporting documentation adhered to record retention policies and procedures.
- Verified education/training of physicians pertaining to MACRA was performed.
- Verified an annual Information Security Risk Assessment was performed.
- Verified the existence of BAAs/certifications for certified EHR technology and/or waivers (if applicable).
- Obtained copies/screen shots of the data validation process.
- Obtained supporting documentation outlining personal health record access and limitations.
- Obtained supporting documentation collected from Memorial Hermann and Harris Health used for the MIPS submission report and tied ratios contained in the report.
- Obtained a copy of the submission report and verified the submission date was prior to the established deadline

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- Obtained and verified procedures to verify whether the increase in percentage of payments were received.

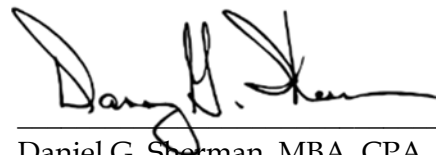
AUDIT RESULTS

Overall, we determined UT Physicians has adequate processes in place to meet the MACRA reporting requirements and have obtained reasonable assurance that processes have been established to ensure incentive payments are received.

NUMBER OF PRIORITY FINDINGS REPORTED TO UT SYSTEM

None

We would like to thank the staff and management within the MIPS reporting team who assisted us during our review.



Daniel G. Sherman, MBA, CPA, CIA
Assistant Vice President

MAPPING TO FY 2018 RISK ASSESSMENT

Risk (Rating)	R81 May not be meeting reporting requirements for MACRA (Medium)
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DATA ANALYTICS UTILIZED

Data Analytic #1	None
Data Analytic #2	
Data Analytic #3	

AUDITING & ADVISORY SERVICES ENGAGEMENT TEAM

Assistant Vice President	Daniel G. Sherman, MBA, CPA, CIA
Audit Manager	Nat Gruesen, MBA, CIA, CFE, CISA
Auditor Assigned	
End of Fieldwork Date	July 2, 2019
Issue Date	July 31, 2019

Copies to:

Audit Committee
Andrew Casas
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